

W-2s have been mailed and are arriving at employee residences. With that in mind, I wanted to make note of the answers to a few common questions payroll officers receive regarding W-2s. Please check your questions against this list:

My gross on my last paycheck doesn't match my W-2 amount. Why?

The W-2 reflects taxable, not gross wages. Most employees' gross wages are reduced by retirement and other pre-tax contributions. These contributions include: pretax retirement installment purchase agreements, premium conversion (pretax group health insurance premium), FSAs (medical and daycare), and deferred compensation contributions (deferred compensation contributions are exempt from Federal and State taxes, but not from Social Security and Medicare taxes). You can check the math on the employee's taxables and pretax deductions in CICSTEST.

My FIT and SIT taxables don't match my Social Security and Medicare taxables. Why?

This is usually due to deferred compensation contributions being made during the tax year. Deferred compensation contributions are subject to FIT and SIT but not to FICA taxes.

My tax software program requires a local taxable amount. My W-2 doesn't show one. Why? Where can I get this figure?

The IRS does not require a local taxable figure on the W-2. Only the local tax paid must be shown. One reason for this is that there is only one place on the W-2 to show the taxable and locality, while many employees will work at multiple local tax locations, each potentially with different taxable bases (some based on gross, some on FIT, some on FICA, some tiered, etc.). However, some tax preparation software does require a local taxable figure for processing. We recommend that the employee use the Medicare taxable figure, found in box 5 of the W-2.

My address changed and I didn't get my W-2. Why?

These are returned to the agency shown on the W-2. The agency can provide the employee with the returned W-2 when it is received back by the agency or the agency can make a copy when the W-2 images are available on the Employee Records site.

Can I get a copy of my W-2?

We do not keep "hard" copies of W-2s, but payroll officers may print imaged copies from the Employee Records site. The 2008 W-2s are not yet available for printing, but are usually available in early February. This office will send notice, including a link, to payroll officers when the 2008 W-2s are available on the Employee Records site.